



A Guide to the Office of the Comptroller of the Treasury State of Tennessee

www.comptroller.state.tn.us

John G. Morgan
Comptroller of the Treasury

Dated: October 2006



Comptroller of the Treasury
Authorization Number 307322, 1,000 copies, October 2006.
This public document was promulgated at a cost of .97
cents per copy.

Comptroller's Office Contacts

www.comptroller.state.tn.us
comptroller.web@state.tn.us



STATE OF TENNESSEE COMPTROLLER OF THE TREASURY

State Capitol
Nashville, Tennessee 37243-0260
Phone (615) 741-2501

John G. Morgan
Comptroller

County Audit

Richard Norment	Assistant to Comptroller, County Audit	richard.norment@state.tn.us	(615) 401-7841 401-7882
Art Alexander	Director	art.alexander@state.tn.us	401-7841
Bob Powell	Assistant Director, Administration	bob.powell@state.tn.us	401-7841
Jim Arnette	Assistant Director, Information Systems	jim.arnette@state.tn.us	401-7841
Joe Kimery	Assistant Director, Financial and Compliance	joe.kimery@state.tn.us	401-7847

Municipal Audit

Dennis Dycus	Director	dennis.dycus@state.tn.us	(615) 401-7871 747-5367
William Bright	Staff Attorney	william.bright@state.tn.us	747-5355

Property Assessments

Tom Fleming	Assistant to Comptroller, Assessments	tom.fleming@state.tn.us	(615) 401-7789 401-7777
David Sherrill	Director	david.sherrill@state.tn.us	401-7778
James Woodyard	Assistant Director, Administration	james.woodyard@state.tn.us	401-7789
Susan Gullette	Assistant Director, Assessment & Tax Relief	susan.gullette@state.tn.us	401-7913
Don Osborne	Assistant Director, Real & Personal Property	don.osborne@state.tn.us	401-7785

State Assessed Properties

Barry Murphy	Director	barry.murphy@state.tn.us	(615) 401-7900 401-7901
Gary Harris	Assistant Director	gary.harris@state.tn.us	401-7898

Local Government, GIS/Mapping

Tom Fleming	Assistant to Comptroller, Director	tom.fleming@state.tn.us	(615) 401-7773 401-7777
David Tirpak	GIS Manager	david.tirpak@state.tn.us	401-7820
Roger Lowe	Mapping Manager	roger.lowe@state.tn.us	401-7818

Board of Equalization

Kelsie Jones	Executive Secretary	kelsie.jones@state.tn.us	(615) 401-7883 747-5379
--------------	---------------------	--------------------------	----------------------------

Bond Finance

Mary Margaret Collier	Director	mary.margaret.collier@state.tn.us	(615) 401-7872 747-5370
-----------------------	----------	-----------------------------------	----------------------------

Local Finance

David Bowling	Director	david.bowling@state.tn.us	(615) 401-7976 401-7863
---------------	----------	---------------------------	----------------------------

The Comptroller of the Treasury is a constitutional officer elected by a joint vote of both Houses of the General Assembly for a two-year term. State law prescribes the Comptroller's duties, which include the audit of state and local governmental entities and participation in the general financial and administrative management and oversight of state government. The Comptroller also is an *ex officio* member of various committees, boards and authorities.

I am honored by, and greatly appreciate, the confidence placed in me by the General Assembly in the position I hold as Comptroller of the Treasury. The reputation of the Comptroller's Office is based upon the foundation established by my predecessor, William R. Snodgrass, and reinforced by the dedication of the Comptroller of the Treasury employees. The mission of our office is to improve the quality of life for all Tennesseans by making government work better.

To better acquaint you with our office, we are providing this publication which highlights the responsibilities of each division.

Sincerely,

John G. Morgan

Table of Contents

History of the Comptroller's Office	1
Comptrollers of the Treasury	2
33rd Comptroller of the Treasury	3
Organizational Chart	4
Core Ideology/Mission Statement	5
 Administrative Functions	 7
Division of Administration	8
Office of Management Services	10
Offices of Research and Education Accountability	11
 Audit Functions	 13
Division of State Audit	14
Division of County Audit	16
Division of Municipal Audit	17
 Property Functions	 19
Division of Property Assessments	20
Office of State Assessed Properties	22
Office of Local Government, GIS/Mapping	23
State Board of Equalization	24
 Governmental Finance	 25
Division of Bond Finance	26
Division of Local Finance	28
 Comptroller's Office Contacts	 29

Abbreviations:

APR: Accreditation in Public Relations
CAE: Certified Assessment Evaluator
CFE: Certified Fraud Examiner
CGFM: Certified Government Financial Manager (AGA)
CGFOT: Certified Governmental Finance Officer (TX)
CIA: Certified Internal Auditor
CISA: Certified Information Systems Auditor
CPA: Certified Public Accountant
JD: Doctor of Laws
MAOM: Master of Art in Organizational Management
MBA: Master in Business Administration
MPA: Master in Public Administration
MSSW: Master of Science in Social Work
PhD: Doctor of Philosophy
MPPA: Master of Public Policy and Administration

Comptroller's Office Contacts

www.comptroller.state.tn.us
comptroller.web@state.tn.us

Comptroller of the Treasury			(615) 741-2501
John G. Morgan	Comptroller	john.morgan@state.tn.us	741-2501
Jackie Gupton	Executive Secretary	jackie.gupton@state.tn.us	741-2501
Administration			(615) 741-2501
Faye Weaver	Staff Assistant	faye.weaver@state.tn.us	741-2501
Robert T. (Bobby) Lee	General Counsel	robert.t.lee@state.tn.us	401-7779
Ann Butterworth	Assistant to Comptroller, Public Finance	ann.butterworth@state.tn.us	401-7910
Sherry Kast	Communications Officer	sherry.kast@state.tn.us	401-7806
Kevin Krushenski	Associate Legislative Research Analyst	kevin.krushenski@state.tn.us	253-3902
William R. Snodgrass	Comptroller Emeritus	william.snodgrass@state.tn.us	253-3762
Research and Education Accountability			(615) 401-7911
Ethel Detch	Director	ethel.detch@state.tn.us	401-7867
Doug Wright	Assistant Director Research	douglas.w.wright@state.tn.us	401-7870
Phil Doss	Assistant Director, Education Accountability	phillip.doss@state.tn.us	401-7869
Management Services			(615) 401-7720
Charles Harrison	Assistant to Comptroller, Director	charles.harrison@state.tn.us	401-7770
Charles Bilbrey	Assistant Director	charles.bilbrey@state.tn.us	401-7723
Amy Czerwinski	Assistant Director, Fiscal Services	amy.czerwinski@state.tn.us	401-7743
Melinda Parton	Assistant Director, Information Technology	melinda.parton@state.tn.us	401-7747
Elaine Driver	Personnel Manager	elaine.driver@state.tn.us	401-7738
Karen B. Hale	Contract Review Administrator	karen.b.hale@state.tn.us	401-7742
Larry Jones	Manager, Print Shop	larry.jones@state.tn.us	741-2647
State Audit			(615) 401-7897
Art Hayes	Director	arthur.hayes@state.tn.us	747-5251
Deborah Loveless	Assistant Director, Performance Audits & Administration	deborah.loveless@state.tn.us	401-7897
Glen McKay	Assistant Director, Investigations & Information	glen.mckay@state.tn.us	401-7823
Ed Burr	Assistant Director, Finance & Compliance	ed.burr@state.tn.us	401-7897
Kandi Thomas	Assistant Director, Finance & Compliance	kandi.thomas@state.tn.us	401-7897
Gregg Hawkins	Medicaid/TennCare	gregg.hawkins@state.tn.us	401-7829

Division of Local Finance

David H. Bowling
Director
david.bowling@state.tn.us

Working to help local governments maintain sound financial systems, the Division of Local Finance provides assistance and information to help officials perform their duties as elected representatives. This division approves certain debt obligations and budgets of local governments, and assists with other debt and financial management issues.

The division's responsibilities include:

- **Local government debt management** to determine that debt proposals and annual budgets for certain cities, counties, utility districts and emergency communication districts meet statutory requirements.
- **Local government resource management** to determine that official performance bonds for elected and appointed county officers and fiscal officers of school systems and emergency communications districts meet statutory requirements. Also determine that certain investment programs for cities, counties and utility districts meet statutory requirements.
- **Debt information report** to determine that information reports submitted by local governments pertaining to the issuance of debt meet statutory requirements.
- **Electric system cable plans** to determine the feasibility of business plans submitted by local electric systems desiring to provide certain telecommunications services.
- **Interest rate/forward purchase agreements** to determine that proposals submitted by local governments for interest rate swap agreements and forward purchase agreements meet guidelines established by the State Funding Board.

Division of Local Finance

505 Deaderick Street, Suite 1700
James K. Polk Building
Nashville, Tennessee 37243-0274
(615) 401-7863, Fax (615) 532-5232
www.comptroller.state.tn.us/cpdivlf.htm

History of the Comptroller's Office

As the state prospered and thousands of settlers moved into Tennessee in the early 1800s, the need grew for law and order and government. Taxes were not always levied – or collected – equitably by appointed or elected state and local officials.

To ensure state and local financial integrity, as well as bring a sense of order to the state's finances, the General Assembly approved legislation¹ in January 1836 to create the Tennessee Comptroller of the Treasury.

Although legislation created the office and spelled out the Comptroller's duties, it would be 34 years before the Comptroller of the Treasury would become a constitutionally required position. In 1870, the Tennessee Constitution² added the Comptroller as a constitutional officer appointed for the state, by the joint vote of both Houses of the General Assembly. The constitution states the Comptroller shall hold office for two years.

The General Assembly elected Maj. Daniel Graham of Rutherford County as the state's first Comptroller in 1836. He served until 1843.

Vanderbilt University political science lecturer Jeanne S. Bodfish served as Tennessee's first – and only – female Comptroller of the Treasury from 1953 to 1955. She established the first set of policies and procedures for auditing county governments.

Bodfish was instrumental in bringing William R. Snodgrass on as budget director. He then became Tennessee's longest serving Comptroller from 1955 to 1999 and established a reputation for accuracy and accountability. Serving through seven gubernatorial administrations, Snodgrass was Comptroller for 44 years. He currently is Comptroller Emeritus.

In January 1999, John G. Morgan became Tennessee's 33rd Comptroller as the state settled into the new millennium. With a background in debt management, Morgan is especially qualified to keep a steady hand on state and local government finances. He oversees the mission of the Comptroller's office which is to improve the quality of life for Tennesseans by making government work better.

Tennessee's Comptroller is fourth in order of succession to the governor's office, behind the lieutenant governor, the speaker of the house of representatives and the secretary of state.

Tennessee Comptroller of the Treasury created in 1836.

Tennessee Constitution added the Comptroller as a constitutional officer in 1870.

¹ Chapter 12, Public Acts of the 1835-36 Tennessee General Assembly

² 1870 Tennessee Constitution, Article VII, Section 3

Comptrollers of the Treasury

Daniel Graham	1836-43
Felix K. Zollicoffer	1843-49
B.H. Sheppard	1849-51
Arthur R. Crozier	1851-55
James C. Luttrell	1855-57
James T. Dunlap	1857-61
Joseph S. Foster*	1861-65
S.E. Hackett	1865-66
G.W. Blackburn	1866-70
E.R. Pennebaker	1870-73
W.W. Hobbs	January-May 1873
John C. Burch	1873-75
James L. Gaines	1875-81
James N. Nolan	1881-83
P.P. Pickard	1883-89
J.W. Allen	1889-93
James A. Harris	1893-99
Theo F. King	1899-1904
Frank Dibrell	1904-13
George P. Woollen	1913-15
J. B. Thompson	1915-23
Edgar J. Graham	1923-31
Roy C. Wallace	1931-37
John W. Britton	1937-38
Marshall F. Priest	1938-39
Robert W. Lowe	1939-45
Jared Maddux	January-April 1945
Sam K. Carson	April 1945-46
Jared Maddux	1946-49
Cedric Hunt	1949-53
Jeanne S. Bodfish	1953-55
William R. Snodgrass	1955-99
John G. Morgan	1999-present

*J.R. Dillon was elected April 25, 1865, but being a member of the General Assembly, he could not serve.

Tennessee State School Bond Authority

The Tennessee State School Bond Authority⁶ is authorized to issue debt to finance higher education facilities. The authority also issues Qualified Zone Academy Bonds and makes loans to qualifying local governments for renovation of school facilities and equipment purchases.

Other Responsibilities

The Comptroller has authorized the Division of Bond Finance to enter into contracts with Memphis, Hamilton County and the Metropolitan Government of Nashville and Davidson County for administration of the respective local government's short-term construction finance program.⁷

Division of Bond Finance

505 Deaderick Street, Suite 1600
James K. Polk Building
Nashville, Tennessee 37243-0273
(615) 747-5370, Fax (615) 741-5986
www.comptroller.state.tn.us/cpdivbf.htm

¹ Created by TCA Sections 9-9-101 et seq.

² TCA Section 67-3-2001(j)

³ TCA Sections 41-8-101 et seq.

⁴ Created by TCA Sections 4-31-101 et seq.

⁵ Created by TCA Section 4-31-1002 (b)(1)

⁶ Created by TCA Sections 49-3-1201 et seq.

⁷ TCA Section 8-4-108

Division of Bond Finance

Mary-Margaret Collier, MBA,
CGFOT
Director
mary.margaret.collier@state.tn.us

There is a continuous need for the state and its authorities to fund capital projects. This process is managed by the Division of Bond Finance. Bond Finance issues, manages and repays debt sold by the state, its agencies and authorities. The division serves as staff for the:

- Tennessee State Funding Board,
- Tennessee Local Development Authority and
- Tennessee State School Bond Authority.

Tennessee State Funding Board

The Tennessee State Funding Board¹ issues all state general obligation debt. The Funding Board is authorized to make loans from the highway fund to local governments to help relocate utility lines in connection with Department of Transportation road expansion projects.² The Funding Board has certain funding authority pursuant to the County Correctional Facilities Incentives Act³ for county correctional projects.

Tennessee Local Development Authority

The Tennessee Local Development Authority⁴ is authorized to issue debt to provide loans to:

- local governments for water and sewer projects and for capital works projects,
- counties for equipment for use by county or volunteer fire departments and
- airport authorities and municipal airports.

With interest rates ranging from 0% to 5%, the Authority makes loans to local governments, utility districts and authorities for wastewater and drinking water facilities from the State Revolving Loan Funds. In addition, the Authority may issue debt to make loans to local governments for education construction projects. Such debt may be payable from or secured by certain reserve funds from the Tennessee Lottery for Education.⁵

33rd Comptroller of the Treasury

With nearly 30 years of service to the state of Tennessee, John G. Morgan is the 33rd Comptroller of the Treasury.

In January 1999, John G. Morgan was elected as the 33rd Comptroller of the Treasury by the Tennessee General Assembly. He was reelected to this position in 2001, 2003 and 2005.

The Comptroller audits state and local government, along with their entities, and participates in the general financial and administrative management of state government. Over the years, the General Assembly expanded the Comptroller's duties to include property assessment, research, educational accountability and oversight of local government debt.

Morgan entered state government as a research assistant for the Legislative Fiscal Review Committee in 1976. From 1978 to 1980, he was a research assistant in the Department of Finance and Administration, and from 1980 to 1982 was an administrative assistant to the State Treasurer. In 1982 he began working in the Office of the Comptroller of the Treasury as assistant director of Bond Finance, and in 1983, as director of Bond Finance. In 1987 he became assistant to the Comptroller, as well as Director of Bond Finance.

In October 1987, Morgan left state government and was vice president, director of Public Finance of Third National Bank in Nashville. In February 1989, Morgan returned to state government as executive assistant to the Comptroller of the Treasury.

Morgan is a member of the Association of Government Accountants and the American Society of Public Administration.

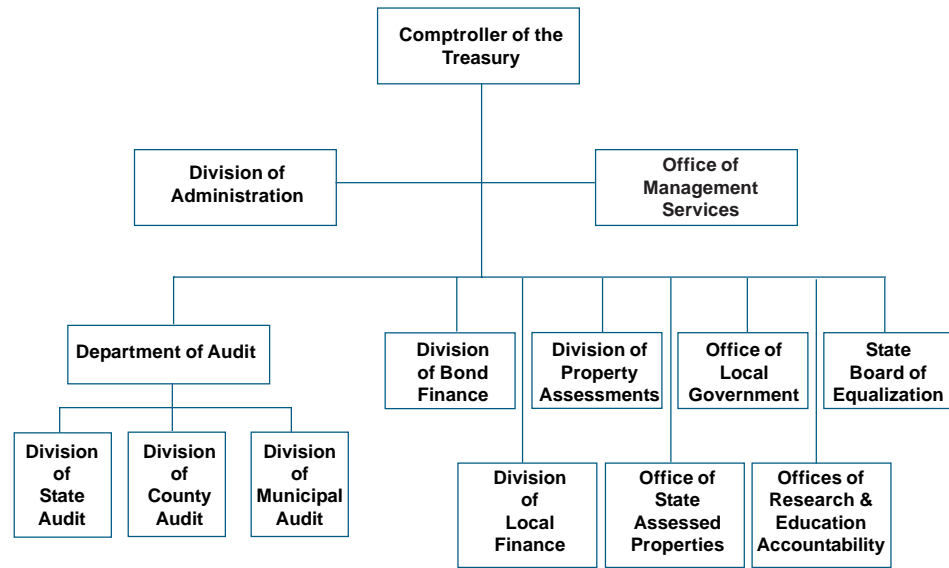
Morgan graduated from Austin Peay State University in 1974. He did graduate work at Louisiana State University from 1974 to 1976.

John Morgan was born January 4, 1952, in Nashville, Tenn. He is married to Donna Morgan; they have two sons, Brian and Kevin. He enjoys gardening and golf, and is the proud owner of a 100-pound golden retriever, McGregor!

John G. Morgan

Comptroller of the Treasury
First Floor, State Capitol
Nashville, Tennessee 37243-0260
(615) 741-2501
john.morgan@state.tn.us

Comptroller of the Treasury Organizational Chart



Governmental Finance

Division of Bond Finance

Division of Local Finance

State Board of Equalization

Kelsie Jones
Executive Secretary
kelsie.jones@state.tn.us

The State Board of Equalization provides legal and administrative support for hearing property tax appeals and review of property tax exemption applications.

The board also:

- reviews assessments of public utility and common carrier companies as initially assessed by the Office of State Assessed Properties,
- establishes rules, policies, manuals and guidelines for property tax assessments on the basis of studies and recommendations by staff and the Division of Property Assessments,
- establishes reappraisal schedules, reviews reappraisal plans and establishes revaluation indexes for local jurisdictions,
- reviews and acts upon applications for property tax exemption for religious, charitable and similar uses of property,
- reviews certified tax rate calculations received from local jurisdictions and monitors compliance with the certified tax rate law,
- prepares studies and reports of property tax statistics, including the biennial appraisal ratio study and the annual tax aggregate report with the assistance of the Division of Property Assessments,
- reviews applications for taxpayer agent registration, and
- assures compliance with the annual fiscal summary reporting due from lessees of industrial development boards and health, housing and educational facility boards.

Board staff assists in policy formulation and analysis, and provides legal and administrative support for property tax appeals and review of property tax exemption applications.

State Board of Equalization

505 Deaderick Street, Suite 1700
James K. Polk Building
Nashville, Tennessee 37243-0280
(615) 747-5379, Fax (615) 253-4847
www.comptroller.state.tn.us/cpdivsb.htm

Core Ideology / Mission Statement

Core Values

• **Honesty and Integrity**

We must be honest in all we do and say in order to reflect the highest degree of integrity.

• **Accuracy and Reliability**

The work we produce must be relevant, correct, professional and objective. Decision makers and their publics must be able to depend on our work.

• **Accountability**

We must accept personal responsibility for the work we each perform and the office must take organizational responsibility for the work we collectively perform.

Purpose

Our purpose is to serve the people of Tennessee by:

- Contributing to the protection of the public trust and promoting the public interest,
- Enhancing effective public policy decisions at all levels of government, and
- Fulfilling operational and oversight responsibilities as may be assigned with the highest possible degree of excellence, efficiency and effectiveness.

Mission

To improve the quality of life for all Tennesseans by making government work better.

Office of Local Government GIS/Mapping

Tom Fleming, CAE
Assistant to the Comptroller
tom.fleming@state.tn.us

David Tirpak
GIS Manager
david.tirpak@state.tn.us

Roger Lowe
Mapping Manager
roger.lowe@state.tn.us

The Office of Local Government develops and uses geographic information systems (GIS) technology to assist the Division of Property Assessments and local assessors of property in daily operations. GIS is also used to assist local governments with redistricting. Local Government serves as the liaison with the U.S. Census Bureau and participates in its Redistricting Data Program. Using Census data, the office produces digital maps, as well as publishes county commission districts and voting precinct maps.

Using GIS technology, various statistics, maps and reports are generated to support legislative research projects. Local Government and GIS/Mapping staff are also actively involved with the Tennessee Base Mapping Program which provides data conversion, implementation and map maintenance to local governments.

GIS Analysis/Development/Redistricting

As specialists in geo-spatial data and tools technology, this group works to translate complex GIS technology into useful and easy solutions for county redistricting purposes. This section also maintains county voting precinct maps.

GIS/Mapping

The GIS/Mapping section assists 60 of Tennessee's 95 counties with maintenance of property ownership maps. Maps contain information on property boundaries, parcel identifiers, property location and size of parcel. Other physical features on the property map include highway systems, creeks, trees and building structures. Property ownership maps are an integral part of the assessment process and are used in determining assessment values used by state and local assessment officials.

Commission district and precinct maps online:

www.comptroller.state.tn.us/lg/lgmaps.htm

Office of Local Government GIS/Mapping

505 Deaderick Street, Suite 1700
James K. Polk Building
Nashville, Tennessee 37243-0277
(615) 401-7728, Fax (615) 532-5279
www.comptroller.state.tn.us/cpdivlg.htm

Office of State Assessed Properties

Barry M. Murphy, CAE
Director
barry.murphy@state.tn.us

Gary T. Harris, CAE
Certified General Real Estate
Appraiser
Assistant Director
gary.harris@state.tn.us

The Office of State Assessed Properties conducts annual appraisals, assessments and audits of public utility and transportation properties.¹ These assessments are certified to counties, cities and other taxing jurisdictions for billing and collection of property taxes.

The office appraises the following:

- commercial airlines and airfreight companies holding a common carrier certificate,
- barge line companies,
- privately-owned electric, electric cooperative and gas companies,
- interstate natural gas and products pipeline companies,
- private railcar and railroad companies,
- motor bus and motor carrier companies,
- telephone companies including cellular, telephone cooperative and wireless management companies,² and
- water and sewer companies regulated by the Tennessee Regulatory Authority.

The office has been assigned the responsibility of administering the Telecommunications Ad Valorem Tax Reduction Fund.³ For information on the receipts designated for the fund, visit www.comptroller.state.tn.us/sap/receipts.htm.

Office of State Assessed Properties

505 Deaderick Street, Suite 1700
James K. Polk Building
Nashville, Tennessee 37243-0281
(615) 401-7900, Fax (615) 532-8666
www.comptroller.state.tn.us/cpdivsap.htm

¹ TCA Section 67-5-1301

² To assist with assessment, wireless telecommunications service providers or others who construct new wireless communications towers must submit a registration form to the office regarding the site. This is pursuant to TCA Section 65-21-116. The registration form is at www.comptroller.state.tn.us/sap/tower.htm.

³ TCA Section 67-6-222

Administrative Functions

Division of Administration

Office of Management Services

Offices of Research and Education Accountability

Division of Administration

The Division of Administration provides direction, coordination and supervision to the various divisions of the Comptroller's Office.

The Comptroller of the Treasury is a member of over 35 committees, boards and commissions which gives the Comptroller considerable knowledge and influence in the financial management of the state. The Division of Administration helps represent the Comptroller on these boards and commissions. Staff assignments for various boards and commissions are as follows:

Faye Weaver

- Health Services and Development Agency
- Tennessee Student Assistance Corporation
- Tennessee Child Care Facilities Corporation
- Board of Claims
- Tennessee Consolidated Retirement System Board of Trustees
- Publications Committee
- Public Records Commission
- State Insurance Committee
- Local Education Insurance Committee
- Local Government Insurance Committee
- State Library and Archives Management Board
- Governor's Council on Health and Physical Fitness
- Sports Festivals Incorporated
- Council on Pensions and Insurance
- Tennessee Baccalaureate Education System Trust
- Tuition Guaranty Fund Board
- Insurance Appeals Subcommittee

Faye Weaver, MSSW

Staff Assistant
First Floor, State Capitol
Nashville, Tennessee 37243-0260
(615) 741-2501, Fax (615) 741-7328
faye.weaver@state.tn.us

Robert T. Lee

- Tennessee Highway Officials Certification Board
- Review Committee (RFP Protest)
- Tennessee Law Enforcement Advisory Council

Robert T. (Bobby) Lee, JD

General Counsel
505 Deaderick Street, Suite 1400
James K. Polk Building
Nashville, Tennessee 37243-0277
(615) 401-7779, Fax (615) 741-3888
robert.t.lee@state.tn.us

Data Processing Services

• Computer Assisted Appraisal System (CAAS)

Using award winning technology, property tax assessments made by county assessors are maintained on a state computer system for 89 of Tennessee's counties.³ This online system provides a uniform system of appraisal for property tax purposes at a reasonable cost to local government.

• Property Tax Billing

The Division of Property Assessments provides tax billing services at a reasonable cost to counties and cities whose property tax records are maintained on CAAS. Property Assessments provides data electronically to counties who have their own tax billing system.

Tax relief information is online:

www.comptroller.state.tn.us/pa/patxr.htm

Division of Property Assessments

505 Deaderick Street, Suite 1400
James K. Polk Building
Nashville, Tennessee 37243-0277
(615) 401-7789, Fax (615) 741-3888
www.comptroller.state.tn.us/cpdivpa.htm

¹ TCA Section 67-5-1601

² TCA Section 67-5-903.

³ Davidson, Knox, Hamilton, Rutherford, Shelby and Unicoi counties maintain their own data systems.

Division of Property Assessments

Tom Fleming, CAE
Certified General Real Estate
Appraiser
Assistant to the Comptroller
tom.fleming@state.tn.us

David Sherrill, CAE
Director
david.sherrill@state.tn.us

Susan Gullette
Assistant Director
Assessment Systems & Tax
Relief
susan.gullette@state.tn.us

Don Osborne, CAE
Assistant Director
Real & Personal Property
donald.osborne@state.tn.us

James Woodyard, MPA
Assistant Director
Administration
james.woodyard@state.tn.us

The Division of Property Assessments ensures effective administration of Tennessee's property tax. Working with county assessors, trustees, county mayors, register of deeds and county commissioners, the division:

- assists in reappraisal programs,
- provides data processing services,
- administers the tax relief program and
- updates property ownership maps.

Reappraisal

The division assists counties with reappraisal programs and monitors performance of property characteristic review performed by property assessors.¹ Per-parcel grants are made to local governments to assist in the cost of reappraisal, subject to legislative funding provided through the State Board of Equalization. Reappraisal occurs in each county on a six-year cycle which includes an on-site review of each parcel of real property. A county may reappraise more frequently by selecting a four or five year cycle.

Personal Property

The assessment of tangible personal property is governed by Tennessee statutes and the assessment of commercial and industrial tangible personal property rules adopted by the State Board of Equalization. The rules call for personal property to be appraised based on original cost method of valuation while state law² established depreciation schedules for determining value.

Tax Relief

State law provides for property tax relief for low-income elderly, disabled homeowners and disabled veteran homeowners or their surviving spouses. Tax collecting officials, including county trustees, receive applications from taxpayers who may qualify. The Tax Relief section processes these applications and determines eligibility for the program.

Training

Providing educational opportunities in property tax assessments, the Division of Property Assessments administers the Assessment Certification and Education Program.

Ann Butterworth

- State Trust for the State of Tennessee
- Tennessee State Funding Board
- Tennessee Local Development Authority
- Tennessee State School Bond Authority
- Tennessee Housing Development Agency
- Telecommunication Assistance Loan Program
- Tennessee State Veterans' Homes Board
- Water and Wastewater Financing Board
- Utility Management Review Board

Ann Butterworth, JD
Assistant to the Comptroller, Public Finance
505 Deaderick Street, Suite 1700
James K. Polk Building
Nashville, Tennessee 37243-0261
(615) 401-7910, Fax (615) 532-9237
ann.butterworth@state.tn.us

Other division staff:

Sherry Kast, APR
Communications Officer
505 Deaderick Street, Suite 1400
James K. Polk Building
Nashville, Tennessee 37243-0261
(615) 401-7806
sherry.kast@state.tn.us

Kevin Krushenski
Associate Legislative Research Analyst
First Floor, State Capitol
Nashville, Tennessee 37243-0260
(615) 253-3902, Fax (615) 741-7328
kevin.krushenski@state.tn.us

W.R. Snodgrass, Comptroller Emeritus
27th Floor, William R. Snodgrass Tennessee Tower
312 Eighth Avenue, North
Nashville, Tennessee 37243-0261
(615) 253-3762, Fax (615) 253-3764
william.snodgrass@state.tn.us

Office of Management Services

Charles Harrison, CPA, CGFM
Assistant to the Comptroller
Management Services
charles.harrison@state.tn.us

Charles Bilbrey, CGFM, CISA
Assistant Director
charles.bilbrey@state.tn.us

Melinda Parton, CGFM
Assistant Director
Information Technology
melinda.parton@state.tn.us

Amy Czerwinski, CPA, CGFM
Assistant Director
Fiscal Services
amy.czerwinski@state.tn.us

Elaine Driver, M.Ed.
Personnel Manager
elaine.driver@state.tn.us

Karen B. Hale, MAOM, CGFM
Contract Review Administrator
karen.b.hale@state.tn.us

Larry Jones
Manager
Capitol Print Shop
larry.jones@state.tn.us

The Office of Management Services provides administrative and support services to the Comptroller's divisions. Services include:

- accounting,
- budgeting,
- personnel,
- recruitment,
- information systems support and
- printing.

The office assists the Comptroller in policy and contract matters, as well as develops the Comptroller's affirmative action plan.

Management Services provides staff support as a member of the following boards and commissions:

- Emergency Communications Board,
- State Building Commission,
- Board of Standards,
- Metro District Energy System,
- Publications Committee and
- Information Technology Council.

Office of Management Services

505 Deaderick Street, Suite 1400
James K. Polk Building
Nashville, Tennessee 37243-0261
(615) 401-7720, Fax (615) 532-2224
www.comptroller.state.tn.us/cpdivmng.htm

Property Functions

Division of Property Assessments

Office of State Assessed Properties

Office of Local Government, GIS/Mapping

State Board of Equalization

Offices of Research and Education Accountability

Ethel Detch, MPA, CGFM
Director
ethel.detch@state.tn.us

Doug Wright, MPPA, CGFM
Assistant Director
Research
douglas.w.wright@state.tn.us

Phil Doss, Ph.D.
Assistant Director
Education Accountability
phillip.doss@state.tn.us

An objective, independent research arm for the Comptroller and General Assembly, the Offices of Research and Education Accountability (OREA) play an important role in Tennessee's legislative process.

Charged with preparing reports on state and local government issues, OREA has published meaningful studies on topics such as P-12 and higher education, jail financing, obesity and infant mortality and children's services. The director represents the Comptroller on the following committees:

- Tennessee Advisory Commission on Intergovernmental Relations Committee and
- Basic Education Program Review Committee.

Research

The Office of Research assists the State Funding Board in analyzing the annual economic forecast prepared by the University of Tennessee Center for Business and Economic Research.¹ During legislative session, the Office of Research estimates legislation's fiscal impact for the General Assembly's Fiscal Review Committee.

Additionally, the Office of Research monitors legislation, analyzes the budget and provides staff support for legislative committees and commissions.

Education Accountability

The Office of Education Accountability monitors the performance of Tennessee's elementary and secondary school systems, and provides the General Assembly with reports on education topics. Education Accountability is required to conduct studies of schools placed on notice of probation.² The office provides the legislature with an independent means of evaluating the effects of increased expenditures in education.

Offices of Research and Education Accountability

505 Deaderick Street, Suite 1700
James K. Polk Building
Nashville, Tennessee 37243-0268
(615) 401-7911, Fax (615) 532-9237
www.comptroller.state.tn.us/cpdivorea.htm

¹ Pursuant to TCA Section 9-4-5203

² Required by TCA Section 49-1-602

Division of State Audit

Division of County Audit

Division of Municipal Audit

Dennis Dycus, CPA, CFE, CGFM
Director
dennis.dycus@state.tn.us

The Division of Municipal Audit ensures municipalities, school system funds, utility districts and government funded nonprofit agencies are audited on an annual basis as required by state statutes. This includes:

- Tennessee's 348 municipalities,
- 78 quasi-governmental organizations,
- 189 utility districts,
- 166 public school activity and non-centralized cafeteria funds,
- 89 housing authorities and
- more than 203 nonprofit agencies.

The division is responsible for monitoring more than 4,250 nonprofit organizations that receive grants from the state of Tennessee. Some of these organizations are required to have audits of their entire organizations.

To comply with statutory requirements,¹ all such audits must be approved by the Comptroller. The majority of these audits are performed by CPAs, and the Municipal Audit Division approves all audit contracts with CPAs. Division staff review audit reports and selected audit working papers of CPAs for compliance with generally accepted government auditing standards, reporting requirements, state and federal statutes, and certain standards prescribed by the Comptroller.

When necessary, division personnel audit selected local nonprofit agencies and review internal controls of school system and utility district operations. The division investigates and issues reports on allegations of misconduct, fraud or waste in local government, often referring findings to other agencies and/or legal authorities for appropriate action.

State law² requires the Comptroller to refer financially distressed municipal wastewater and public utility districts to the state's Water and Wastewater Financing Board or the Utility Management Review Board, respectively.

Recently released reports are online:
www.comptroller.state.tn.us/ma/marepts.htm

Division of Municipal Audit

505 Deaderick Street, Suite 1600
James K. Polk Building
Nashville, Tennessee 37243-0271
(615) 747-5367, Fax (615) 741-1551
www.comptroller.state.tn.us/cpdivma.htm

¹ TCA Section 6-56-105(b)

² TCA Sections 68-221-1010 and 7-82-401(g)(1)

Division of County Audit

Richard Norment, CGFM, CIA
Assistant to the Comptroller
richard.norment@state.tn.us

Art Alexander, CGFM
Director
art.alexander@state.tn.us

The Division of County Audit is responsible for the annual audits of Tennessee's 95 counties.¹ Division staff currently conduct audits in 89 counties. Audits in the remaining six counties are conducted by private Certified Public Accountants (CPAs). These audits include the various offices, departments and entities of county government.

County Audit staff is divided into four geographical areas: east, midwest, middle and west. Each area has an audit manager responsible for audit planning and staff supervision for the county audits assigned to that area.

The division approves contracts for the counties audited by CPAs and conducts reviews of the audit reports. These audit reports must meet minimum standards established by the Comptroller.

The division also approves audit contracts and reviews audit reports of 13 special school districts and about 275 county related boards, agencies, commissions and authorities. These audits are performed by CPAs. County Audit's review is to determine compliance with generally accepted government auditing standards and minimum standards established by the Comptroller.

The division also:

- provides counties with technical assistance to resolve problems with financial administration,
- helps with interpretation of laws and
- answers questions on various local governmental matters.

County Audit also provides technical advice to counties in the design and installation of accounting systems and maintenance of accounting records.

Division of County Audit

505 Deaderick Street, Suite 1500
James K. Polk Building
Nashville, Tennessee 37243-0269
(615) 401-7841, Fax (615) 741-6216
www.comptroller.state.tn.us/cpdivca.htm

¹ Pursuant to TCA Section 4-3-304.

Audit Functions

**Fraud, waste and abuse
hotline:**
1-800-232-5454

Tennessee is a leader in government accountability. The Department of Audit is responsible for informing tax payers of the financial and compliance positions of government agencies.

The Department of Audit¹ is comprised of three divisions:

- Division of State Audit,
- Division of County Audit and
- Division of Municipal Audit.

Considered a post-audit agency, the department audits an entity's financial statements and an entity's compliance with applicable statutes, rules and regulations at the end of a fiscal period. The department may also audit an entity for efficiency and effectiveness to ensure proper stewardship of resources.

The Department of Audit performs its audits in accordance with government auditing standards generally accepted in the United States of America as set forth by the Comptroller General of the United States in *Government Auditing Standards* (Yellow Book).

The Department of Audit provides a toll-free hotline² for reporting fraud, waste and abuse of government funds and property. Allegations relate to a wide range of entities, including municipalities, counties, state agencies and departments. Request for assistance or information also comes through the hotline.

Agencies receiving community grant funds are required to prominently display signs calling attention to the hotline. Agencies may call the hotline, 1-800-232-5454, for a display sign.

Department of Audit annual reports are online:

www.comptroller.state.tn.us/sa/annrept.htm

¹ In 1937, the General Assembly created the Department of Audit within the Comptroller's office.

² Hotline required since 1983.

Division of State Audit

**Art Hayes, CPA, CFE, JD,
MBA, CGFM**

Director
arthur.hayes@state.tn.us

Ed Burr, CPA, CGFM

Assistant Director
Financial and Compliance Audit
Group
ed.burr@state.tn.us

**Kandi Thomas, CPA, CFE,
CGFM**

Assistant Director
Financial and Compliance Audit
Group
kandi.thomas@state.tn.us

Gregg Hawkins, CPA, CFE

Assistant Director
Medicaid/TennCare Audit Group
gregg.hawkins@state.tn.us

**Glen McKay, Ph.D., CIA, CFE,
CISA**

Assistant Director
Investigations and Information
Systems Audit Group
glen.mckay@state.tn.us

**Deborah Loveless, CPA,
MBA, CGFM**

Assistant Director
Performance Audit Group and
Waste and Abuse Section
deborah.loveless@state.tn.us

The Division of State Audit aids the legislature in ensuring that state government is accountable to the citizens of Tennessee. State Audit conducts financial and compliance audits, performance audits, investigations, and special studies to provide the General Assembly, governor and citizens of Tennessee with objective information about the state's financial condition and the performance of the state's agencies and programs.

In addition to auditing, the division reviews and comments on exposure drafts of professional organizations' pronouncements and conducts technical research and training. The division assists the Comptroller in the formulation of state policy and regulations, either by consulting with representatives of state agencies or by submitting comments about proposed policies and procedures.

State Audit is organized into five audit groups:

- **Financial and Compliance Audit Group**

This group is responsible for auditing functional areas of departments, agencies and institutions of state government as well as federally sponsored programs in accordance with the Single Audit Act. Through the Comprehensive Annual Financial Report and other audits, the group determines whether financial operations are conducted properly, whether financial reports are presented fairly, and whether the organization has complied with applicable laws, regulations and grant agreements.

- **Medicaid/TennCare Audit Group**

Under an agreement with the Department of Finance and Administration, this group provides audit, rate-setting and consulting services for the Medicaid nursing facility program and TennCare. The group also audits state health insurance plans.

- **Investigations**

The investigations section of this group reviews allegations of illegal activities and performs other special assignments.

- **Information Systems Audit Group**

Information systems audit personnel, provide data retrieval and review of information systems.

- **Performance Audit Group and Waste and Abuse Section**

This group conducts performance audits to provide information on the efficiency and effectiveness of government programs in accordance with the Governmental Entity Review Law. The group also audits state agency strategic plans, performance measures and performance-based budgets in accordance with the Tennessee Governmental Accountability Act.

The Waste and Abuse Section reviews and reports on activities where state agencies have not acted in the best interest of the state.

**To request a State Audit report, call (615) 401-7897.
Reports are also online:**

www.comptroller.state.tn.us/sa/reports/index.html

Division of State Audit

505 Deaderick Street, Suite 1500
James K. Polk Building
Nashville, Tennessee 37243-0264
(615) 401-7897, Fax (615) 532-2765
www.comptroller.state.tn.us/cpdivsa.htm